

ATTACHMENTS TO BASIS FOR OPINION 4

Attachment A - 1

NORTHWESTERN CORPORATION
CALCULATION OF THE NET WORTH COVENANT ADJUSTED FOR GAAP VIOLATIONS
AS OF 6/30/2002 (in '000s)

	NW COVENANT CALCULATION	NW RESTATEMENTS	AS RESTATED	RESERVE REVERSALS	GOODWILL IMPAIRMENT	AS REVISED
GAAP VIOLATIONS						
						NOT RESTATED BY NW
Shareholders' equity of the Borrower and its Consolidated Subsidiaries	\$ 357,334	(1) \$ (46,339) ⁽²⁾	\$ 310,995	\$ (5,940) ⁽³⁾	\$ (390,000) ⁽⁴⁾	\$ (84,945)
Preferred stock, preference stock and preferred securities of the Borrower and its Consolidated Subsidiaries	374,000	(1)	374,000			374,000
Net Worth	\$ 731,334		\$ 684,995			\$ 289,055
Covenant Net Worth - Not Less Than \$350,000						IN COMPLIANCE
						NOT IN COMPLIANCE

(1) NW 2Q'02 10-Q, p.3.
 (2) See Appendix A - 2.
 (3) Reserve reversals of \$2.6 million in Q1'02 and \$7.3 million in Q2'02 (see Basis for Opinion 2b) net of effective tax rate of 40%.
 (4) See Basis for Opinion 2a.

Attachment A - 2

NORTHWESTERN CORPORATION
CALCULATION OF THE NET WORTH COVENANT ADJUSTED FOR GAAP VIOLATIONS
AS OF 9/30/2002 (in '000s)

	NW COVENANT CALCULATION	NW RESTATEMENTS	AS RESTATED	RESERVE REVERSALS	GOODWILL IMPAIRMENT	AS REVISED
GAAP VIOLATIONS NOT RESTATED BY NW						
Shareholders' equity of the Borrower and its Consolidated Subsidiaries	\$ 298,938	(1) \$ (60,383) ⁽²⁾	\$ 238,555	\$ (19,860) ⁽³⁾	\$ (390,000) ⁽⁴⁾	\$ (171,305)
Preferred stock, preference stock and preferred securities of the Borrower and its Consolidated Subsidiaries	<u>370,250</u>	<u>(1)</u>	<u>370,250</u>			<u>370,250</u>
Net Worth	\$ 669,188		\$ 608,805			\$ 198,945
Covenant Net Worth - Not Less Than \$350,000				IN COMPLIANCE		

⁽¹⁾ NW 3Q'02 10-Q, p.3.

⁽²⁾ See Appendix A - 3.

⁽³⁾ Reserve reversals of \$2.6 million in Q1'02, \$7.3 million in Q2'03, and \$23.2 million in Q3'02 (see Basis for Opinion 2b) net of effective tax rate of 40%.

⁽⁴⁾ See Basis for Opinion 2a.

Attachment A - 3

NORTHWESTERN CORPORATION
CALCULATION OF THE TOTAL CAPITALIZATION COVENANT ADJUSTED FOR GAAP VIOLATIONS
AS OF 6/30/2002 (in '000s)

	NW COVENANT CALCULATION	NW RESTATEMENTS	AS RESTATED	RESERVE REVERSALS	GOODWILL IMPAIRMENT	AS REVISED
GAAP VIOLATIONS NOT RESTATED BY NW						
Funded Debt	\$ 1,685,820	(1)	\$ 1,685,820			\$ 1,685,820
Total Capital	\$ 2,462,240	(1)	\$ (46,339)	\$ 2,415,901	\$ (5,940)	\$ (390,000)
Total Capitalization				69.8%		83.5%
Covenant Total Capitalization Not greater than 72%	(2)	IN COMPLIANCE		IN COMPLIANCE		NOT IN COMPLIANCE

(1) See Attachment A - 5.

(2) See Appendix A - 2.

(3) Reserve reversals of \$2.6 million in Q1'02 and \$7.3 million in Q2'02 (see Basis for Opinion 2b) net of effective tax rate of 40%.

(4) See Basis for Opinion 2a.

(5) Ratio was revised to 72% for all quarters prior to termination date based on Amendment No. 2 of the CFSB credit facility.

Attachment A - 4

NORTHWESTERN CORPORATION

CALCULATION OF THE TOTAL CAPITALIZATION COVENANT ADJUSTED FOR GAAP VIOLATIONS

AS OF 9/30/2002 (in '000s)

	NW COVENANT CALCULATION		NW RESTATEMENTS		AS RESTATED		RESERVE REVERSALS		GOODWILL IMPAIRMENT		AS REVISED	
	GAAP VIOLATIONS NOT RESTATED BY NW											
Funded Debt	\$ 1,708,966	(1)			\$ 1,708,966						\$ 1,708,966	
Total Capital	\$ 2,479,177	(1)	\$ (60,383)	(2)	\$ 2,418,794		\$ (19,860)	(3)	\$ (390,000)	(4)	\$ 2,008,934	
Total Capitalization						68.9%						85.1%
Covenant Total Capitalization Not greater than 72%	(5)	IN COMPLIANCE					IN COMPLIANCE					NOT IN COMPLIANCE

(1) See Attachment A - 5.

(2) See Appendix A - 3.

(3) Reserve reversals of \$2.6 million in Q1'02, \$7.3 million in Q2'03, and \$23.2 million in Q3'02 (see Basis for Opinion 2b) net of effective tax rate of 40%.

(4) See Basis for Opinion 2a.

(5) Ratio was revised to 72% for all quarters prior to termination date based on Amendment No. 2 of the CFSB credit facility.

Attachment A - 5

Redacted

5. Based on the defendants' responses to interrogatories and other documents regarding Clark Fork's assets and liabilities as of December 31, 2002 and the further assumption that Clark Fork remained directly obligated under the QUIPS following the "going-flat" transaction, total liabilities materially exceeded total assets.

In its Responses and Objections to Interrogatories dated March 30, 2007, the Defendants asserted that "...the balance sheet of Clark Fork reflected total assets of \$11,005,407 and total liabilities of \$11,005,407 as of December 31, 2002."¹ However, the Defendants do not specify the nature or composition of the assets and liabilities.

Although I have been unable to find anything denoting the composition of the \$11 million of assets and liabilities, the January 28, 2002 memorandum from Messrs. Jacobsen (NW's General Counsel) and Hanson to the NW Board of Directors indicated that NW intended to "isolate Milltown Dam in a subsidiary...." [NOR142392, Hanson Ex. 10] In addition, numerous documents provide further evidence that substantially all of Clark Fork's assets and liabilities - except the assets and liabilities associated with the Milltown Dam Site - were transferred to NW in the going-flat transaction.

For example, the following is a sample of such evidence:

- On November 15, 2002, NW and NELLC (subsequently renamed Clark Fork) entered into the Asset and Stock Transfer Agreement (the Agreement) pursuant to which all assets and liabilities of NELLC were transferred to NW, subject to the exclusions discussed below.
- Section 2.2 and Schedule 2.2 of the Agreement specified that the transferred assets did not include the assets related to the Milltown Dam nor certain other de minimus assets.
- Section 2.4 and Schedule 2.4 of the Agreement specified that the transferred liabilities did not include any liabilities related to the aforementioned excluded assets.
- NW's December 27, 2001 memorandum to the SEC relating to its acquisition of MPC requests, among other things, permission to "...to move all of the utility related assets and operations into the parent company, with the exception of those assets related to a single small hydroelectric project, which is currently a Superfund Site [Milltown Dam]..." [NOR003287, NOR003300]
- In NW's February 14, 2002 application to the SEC, NW indicates that "... Northwestern currently intends to undertake the second step of the Transaction [Purchase of MPC]... while it explores various options for addressing

¹ Responses and Objections of Northwestern Corporation to Plaintiffs' Magten Asset Management Corporation and Law Debenture Trust Company of New York's First Set of Interrogatories for Defendant Northwestern Corporation, p.9.

the issues and risks associated with the dam. Among the options being explored... include a transfer of the dam to an unaffiliated third party as part of the resolution of the environmental issues...."

Furthermore, I found no documents indicating that any substantive changes had occurred affecting the assets and liabilities of Clark Fork between November 15, 2002 and December 31, 2002.

As noted previously, Counsel has asked me to consider the effect of assuming that Clark Fork remained directly liable for the QUIPS on its financial statements as of the date of the going-flat transaction (November 15, 2002). Although I was unable to locate any Clark Fork financial statements as of November 15, 2002 (or any subsequent date) the amount of the QUIPS was disclosed as \$65 million in NW's Form 10-Q for the quarter ended September 30, 2002 and in its Form 10-K for the year ended December 31, 2002. Therefore, it is reasonable to assume that the outstanding balance of the QUIPS was \$65 million as of November 15, 2002.

Also, with respect to the value of Clark Fork's assets, Michael Hanson (NWE President and CEO) in his November 14, 2002 letter to Mary Beth Lewicki (Bank of New York VP) stated that "... the [Milltown] Dam Site's fixed revenue stream is not sufficient to cover the projected cost to operate the generation facility" and that "absent ownership by a vertically integrated utility under a traditional regulated utility environment, the Dam Site has no value as a stand-alone economic operating unit."

[NOR000803-5, Kindt Ex. 7]

Based on the foregoing evidence and the assumptions set forth above, I have concluded that the liabilities of Clark Fork (\$76 million)² materially exceeded the carrying value of its assets (\$11 million) as of November 15, 2002 and December 31, 2002. I have further concluded, based principally on Mr. Hanson's aforementioned November 14, 2002 letter and the other documents I have reviewed, that it is highly unlikely that the fair value of Clark Fork's assets would have exceeded its liabilities.

² Consists of the QUIPS of \$65 million and the \$11 million carrying value of the other liabilities.

EXHIBITS

Exhibit A

ROBERT W. BERLINER, CPA, CFE
622 Third Avenue, New York, NY 10017
(212) 503-8853

CURRICULUM VITAE

PROFESSIONAL EXPERIENCE

1990 to Date	Marks Paneth & Shron LLP Director of Litigation Services
1987 to 1990	Spicer & Oppenheim National Executive Director of Accounting and Auditing Chairman, National Accounting and Auditing Standards Committee Member, International Audit Committee National Director of Education New York Office Director of Litigation Support Services
1954 to 1987	Arthur Young (now Ernst & Young) National Director of Practice Development - Accounting and Auditing Assistant National Director of Auditing (National Office) Client-Handling Partner (New York Office) Managing Partner (Sao Paulo, Brazil Office) Audit Principal, Audit Manager & Senior Accountant (New York Office) Military Service - U.S. Army 1954 to 1956 Staff Accountant (New York Office)

PROFESSIONAL ACTIVITIES

American Institute of Certified Public Accountants:

1987 to 1991	Member of Forecasts and Projections Task Force
1982 to 1984	Member of Financial Feasibility Study Group
1982 to 1984	Chairman of Task Force on Auditor Involvement with Current Value Information
1980 to 1984	Chairman of Task Force on Materiality and Audit Risk
1979 to 1982	Chairman of Task Force on Required Supplementary Information
1979 to 1982	Member of Auditing Standards Board
1979 to 1982	Member of Planning Subcommittee of the Auditing Standards Board
1977 to 1978	Chairman of Task Force on Current Value Disclosures
1976 to 1979	Member of Task Force on Conceptual Framework of Accounting and Reporting

Exhibit A**ROBERT W. BERLINER, CPA, CFE****Professional Activities – (Continued)**

Financial Accounting Standards Board:

1987 to 1989	Member of Emerging Issues Task Force
1987 to 1989	Member of FAS 96 Implementation Task Force
1983 to 1985	Member of Task Force for the Review of SFAS 33

Securities and Exchange Commission:

1976 to 1978	Member of Replacement Cost Disclosure Advisory Committee
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New York State Society of Certified Public Accountants:

2006 to Date	Chairman of Auditing Standards and Procedures Committee
2002 to 2006	Member of Auditing Standards and Procedures Committee
2006 to Date	Member of Accounting and Auditing Oversight Committee
1992 to Date	Member of Litigation Services Committee
1989 to 1992	Member of General Committee on Accounting and Auditing
1987 to 1989	Chairman of Professional Ethics Committee
1983 to 1986	Member of Professional Ethics Committee

New York University Stern School of Business:

1986 to 1991	Adjunct Professor of Accounting
1984 to 1987	Member of Board of Management Development Laboratory
1976 to 1986	Member of Board of Editorial Advisors of Ross Institute of Accounting

Executive Enterprises:

1977 to 1987	Member of Corporate Accounting Advisory Council
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University of Michigan:

1983 to 1987	Member of Paton Accounting Center Advisory Board
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Community Activities

Cannon Point South, Inc. Cooperative Housing Corporation:

2002 to Date	Treasurer, member of the Board of Directors and Executive Committee, Chair of the Finance Committee
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Florham on the Fairways Condominium Association:

1985 to 2000	President and Member of the Board of Trustees
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Exhibit A

ROBERT W. BERLINER, CPA, CFE

Community Activities – (Continued)

New Philharmonic Orchestra of New Jersey:

1994 to 2000 Chairman of the Finance Committee
1993 to 2000 Member of the Board of Trustees

New York University:

1988 to 1989 Vice Chairman of the Alumni Council
1986 to 1989 Member of the Alumni Council

New York University Stern School of Business:

1987 to 1988 President of the Alumni Association
1973 to 1988 Member of the Board of Directors of the Alumni Association

Education

New York University Stern School of Business - M.B.A., 1961

Wharton School, University of Pennsylvania - B.S. in Economics, 1954

Beta Alpha Psi Honorary Accounting Fraternity, President
Beta Gamma Sigma Honorary Society

Professional Certifications

Certified Fraud Examiner, Association of Certified Fraud Examiners, 1995

Certified Public Accountant, New Jersey, 1992

Certified Public Accountant, New York, 1960

PROFESSIONAL MEMBERSHIPS

Accountants Club of America
American Accounting Association
American Institute of Certified Public Accountants
Association of Certified Fraud Examiners
Institute of Management Accountants
New York State Society of Certified Public Accountants

Exhibit B

**CASES IN WHICH ROBERT W. BERLINER HAS
TESTIFIED AS AN EXPERT AT TRIAL AND/OR DEPOSITION
WITHIN THE PRECEEDING FOUR YEARS**

In Re: Safety-Kleen Corp. Stockholders Litigation

United States District Court for the District of South Carolina

Civil Action No. 3:00-736-17

Testimony at deposition on September 21, 2003 and September 22, 2003

In Re: Laidlaw Stockholder Litigation

United States District Court for the District of South Carolina

Civil Action No. 3:00-855-17

Testimony at deposition on September 21, 2003 and September 22, 2003

Re: Telxon Corporation Securities Litigation and

William S. Hayman and Arthur M. Hayman v. PricewaterhouseCoopers LLP

United States District Court for the Northern District of Ohio, Eastern Division

Case No. 5:98-CV-2876 and 1:01-CV-1078

Testimony at deposition on December 16, 2003 and December 17, 2003

Barry F. Bovee, et al., vs. Coopers & Lybrand, et al.

United States District Court for the Southern District of Ohio, Eastern Division

Case No. C2 97-449

Testimony at deposition on January 9, 2004

George Lehocky on behalf of himself, et al. v. Tidel Technologies, Inc., et al.

United States District Court for the Southern District of Texas, Houston Division

Case No. H-01-3741

Testimony at deposition on March 31, 2004

Joseph White v. Heartland High-Yield Municipal Bond Fund, et al.

United States District Court, Eastern District of Texas

Case No. 00-1388

Testimony at deposition on June 9, 2004

Testimony at trial on December 2, 2005, December 5, 2005, and December 6, 2005

In Re Broadcom Corp. Securities Litigation

United States District Court, Central District of California, Southern Division

No. SACV 01-275 GLT

Testimony at deposition on August 30, 2004

Exhibit B

**CASES IN WHICH ROBERT W. BERLINER HAS
TESTIFIED AS AN EXPERT AT TRIAL AND/OR DEPOSITION
WITHIN THE PRECEEDING FOUR YEARS**

The Official Committee of Unsecured Creditors of Allegheny Health, Education & Research Foundation vs. PricewaterhouseCoopers, L.L.P.

United States District Court for the Western District of Pennsylvania
Civil Action No. 00-684
Testimony at deposition on February 16, 2005

In Re Electronic Data Systems Corporation Securities Litigation

United States District Court for the Eastern District of Texas, Tyler Division
Case No. 6:03-CV-110
Testimony at deposition on June 24, 2005

The Huff Alternative Income Fund, L.P. against PricewaterhouseCoopers LLP

Superior Court of New Jersey, Law Division – Bergen County
Docket No. L-9204-03
Testimony at deposition on September 30, 2005

Israel Discount Bank Ltd. vs. Braude & Co., et al.

The District Court of Haifa;
CF 1009/00
Testimony at trial on November 16, 2005 and November 17, 2005

Bayerische Landesbank et al. v. JPMorgan Chase Bank et al.

United States District Court, Southern District of Texas
Case No. 04-CV-2154
Testimony at deposition on September 13, 2006 and September 14, 2006

In Re: McKesson HBOC, Inc. Securities Litigation

United States District Court, Northern District of California, San Jose Division
Case No. 04-CV-2154
Testimony at deposition on March 14, 2007

In Re: Veeco Instruments, Inc. Securities Litigation

United States District Court, Southern District of New York
No. 7:05-md-1695 (CM) (GAY)
Testimony at deposition on June 19, 2007

Exhibit C

**LIST OF ALL PUBLICATIONS
AUTHORED OR COAUTHORED BY
ROBERT W. BERLINER
WITHIN THE PRECEDING TEN YEARS**

"How Litigators Can Use Accounting Experts To Enhance Their Effectiveness",
Practicing Law Institute – Legal Malpractice Course Handbook, Vol. II, June 1999,
pp. 567-581.

Exhibit D

**HOURLY RATES CHARGED
FOR WORK ON THIS ENGAGEMENT**

The hourly rates charged for work on this engagement are as follows:

Robert W. Berliner.....\$775.00

Professional personnel
assisting Mr. Berliner..... \$135.00 to \$430.00

Administrative personnel
assisting Mr. Berliner..... \$140.00 to \$150.00

The compensation paid or to be paid to MPS is not contingent upon the opinions expressed in this report or the outcome of the litigation.

Exhibit E**Documents Considered**

The following Deloitte and Touche documents :
D & T 00001 - D & T 016785

The following American Appraisal Associates documents :

AAA03779 - AAA03786
AAA12169 - AAA12180
AAA14495 - AAA14506
AAA09143 - AAA09168
AAA15731 - AAA15751
AAA12194 - AAA12201
AAA08195 - AAA08195
AAA03229 - AAA03240
AAA06619 - AAA06619
AAA03300 - AAA03300
AAA03784
AAA03785
AAA09119
AAA15718
AAA15769

The following NorthWestern documents :

NOR001172 - NOR001176
NOR001716 - NOR001727
NOR001747 - NOR001752
NOR009772 - NOR009782
NOR009783 - NOR009786
NOR002955 - NOR003051
NOR006177 - NOR006219
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Exhibit E

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Exhibit E

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Exhibit E

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NOR088804 - NOR088804
NOR090563 - NOR090565
NOR090566 - NOR090567
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NOR091868 - NOR091868
NOR092301 - NOR092302
NOR092303
NOR094182 - NOR094183
NOR094184 - NOR094218

Exhibit E

NOR094839 - NOR094923
 NOR095339 - NOR095343
 NOR096126 - NOR096688
 NOR100125 - NOR100130
 NOR100895
 NOR103657 - NOR103659
 NOR104736 - NOR104763
 NOR105270 - NOR105273
 NOR105274 - NOR105294
 NOR105954 - NOR106013
 NOR106014 - NOR106057
 NOR106058 - NOR106157
 NOR106158 - NOR106183
 NOR106184 - NOR106215
 NOR106276 - NOR106304
 NOR109472 - NOR109496
 NOR114974
 NOR114975 - 114984
 NOR114985 - 114994
 NOR114995 - 114998
 NOR114999 - 115009
 NOR115010 - 115013
 NOR115014 - 115026
 NOR116257
 NOR116419 - 116421
 NOR116450 - 116481
 NOR116890 - 116891
 NOR117669 - NOR117670
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 NOR119097
 NOR119110 - NOR119111
 NOR119341 - NOR119375
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 NOR122340 - NOR122343
 NOR122665
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 NOR124604 - NOR124606
 NOR124641 - NOR124642
 NOR124815 - NOR124861
 NOR125201 - NOR125675
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 125728-125744
 125745
 125771-125782
 125793-125794
 125799-125838
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 125882-125961
 126017-126045
 126106
 126110
 126231-126252
 126288-126305
 127119-127120
 127122-127141
 127388-127412
 127413-127436
 127655-127656
 128328
 128329-128338
 128390-128859
 128860
 129072-129076
 129345-129352
 129404-129406
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 129424-129896
 129917-129919
 130188-130192
 131057-131259
 131309-131314
 131365
 131399-13403

Exhibit E

131469
131527
131528
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131555-131582
131584-131621
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131880-131898
131941-132082
132283-132484
132723-132733
132736-132947
133432-133789
133791-133989
133991-133992
NOR135870 - NOR135872
NOR135882 - NOR135883
NOR135888 - NOR135891
NOR138132 - NOR138134
 NOR138135
NOR138140 - NOR138141
NOR138154 - NOR138159
NOR138214 - NOR138215
 NOR138218
NOR138222 - NOR138225
NOR138226 - NOR138293

NOR138295 - NOR138303
NOR138306 - NOR138370
 NOR138418
NOR138419 - NOR140011
 NOR140012
NOR140145 - NOR140152
NOR140431 - NOR140432
NOR140435 - NOR140436
NOR140438 - NOR140474
 NOR140490
NOR140491 - NOR140919
NOR140945 - NOR140953
 NOR140980
NOR141018 - NOR141019
NOR141021 - NOR141026
 NOR141027
 NOR141028
 NOR141029
NOR141031 - NOR141032
 NOR141560
NOR141561 - NOR141564
NOR141571 - NOR141574
 NOR141575
 NOR141577
 NOR141605
NOR141606 - NOR141611
NOR141612 - NOR141615
NOR141620 - NOR141645
NOR141770 - NOR141771
 NOR141774
NOR141775 - NOR141779
 NOR141992
 NOR141993 - 141997
 NOR142001 - 142002
 NOR142005 - 142011
 NOR142327
 NOR142363
 NOR142986 - 143241
 NOR143533 - 143566
 NOR143660 - 143668
 NOR143682 - 143683
 NOR143684 - 143685
 NOR143702 - 143703
 NOR143706 - 143707
 NOR143715 - 143716
 NOR143721

Exhibit E

NOR143722 - 143723
NOR144879 - 144886
NOR145319
NOR145732 - 145826
NOR146409 - 146612
NOR146613 - 146825
NOR146827 - 147027
NOR147197 - 147199
NOR147388
NOR147850
NOR149262
NOR149471
NOR149805
NOR150205 - NOR150225
NOR150335 - NOR150338
NOR150461 - NOR150462
NOR151792 - NOR151800
NOR153031 - NOR153437
NOR154720 - NOR155100
NOR155120 -- NOR155589
NOR155591 - NOR155608
NOR155652
NOR155878 - NOR155883
NOR156643 - NOR156900
NOR158219
NOR158344 - NOR158399
NOR158442 - NOR158482
NOR159196 - NOR159198
NOR159432 - NOR159434
NOR159625 - NOR159626
NOR159999 - NOR160003
NOR160004 - NOR160008
NOR160009 - NOR160013
NOR160024
NOR160025 - NOR160052
NOR160410
NOR160438 - NOR160441
NOR161413
NOR161738 - NOR161739
NOR161747
NOR162212 - NOR162215
NOR162290 - NOR162292
NOR163479
NOR164456 - NOR164555
NOR172200-NOR172200
NOR172743-NOR172798
NOR173332-NOR173332
NOR173377-NOR173379
NOR173560-NOR173560
NOR173806-NOR173833
NOR173888-NOR173892
NOR174249-NOR174273
NOR174530-NOR174546
NOR175627-NOR175628
NOR175771-NOR175771
NOR176154 -NOR176155
NOR181723 - NOR181730
NOR181781 - NOR181784
NOR181790 - NOR181792
NOR181803 - NOR181836
NOR181945 - NOR181949
NOR182203 - NOR182294
NOR182539 - NOR182541
NOR182742
NOR183114 - NOR183121
NOR183122 - NOR183128
NOR183313 - NOR183343
NOR183868 - NOR183998
NOR184212 - NOR184408
NOR185491 - NOR185492
NOR185951 - NOR185967
NOR186177 - NOR186353
NOR187065 -- NOR187128

Exhibit E

NOR187173 - NOR187174
NOR187405 - NOR187406
NOR187407 - NOR187431
NOR187432
NOR187433 - NOR187434
NOR187435 - NOR187450
NOR187451 - NOR187453
NOR187454 - NOR187459
187700-187701
187702
187707
187720-187722
187723
187724-187733
187976-187977
188198-188207
188239-188241
188242
188243
188639-188837
188861-189059
189148-189151
NOR189291 - NOR189295
NOR189363 - NOR189373
NOR189438 - NOR189442
NOR189477
NOR190458 - NOR190459
NOR191328 - NOR191329
NOR191405
NOR191406 - NOR191451
NOR191493 - NOR191518
NOR191519 - NOR191553
NOR191554 - NOR191579
NOR191580 - NOR191604
NOR191605 - NOR191715
NOR191740 - NOR191745
NOR191858 - NOR191860
NOR192498 - NOR192501
NOR193112 - NOR193148
NOR193149 - NOR193159
NOR193250
NOR193251 - NOR193256
NOR193257 - NOR193260
NOR193267 - NOR193264
NOR193265 - NOR193290
NOR193291 - NOR193307
NOR193308 - NOR193309
NOR193310 - NOR193318
NOR193341 - NOR193366
NOR193402 - NOR193403
NOR193438 - NOR193439
NOR193442 - NOR193463
NOR193465 - NOR193470
NOR193519 - NOR193520
NOR193528 - NOR193532
NOR193594
NOR193856 - NOR193858
NOR193924
NOR193948
NOR193949 - NOR193976
NOR194022
NOR194119
NOR194120 - NOR194129
NOR194156 - NOR194158
NOR194297 - NOR194298
NOR194881 - NOR194885
NOR194970 - NOR194985
NOR194986 - NOR194991
NOR195020 - NOR195025
NOR195029 - NOR195031
NOR195032 - NOR195034
NOR195038 - NOR195058
NOR195060 - NOR195080

Exhibit E

NOR195146 - NOR195147
NOR195153
NOR195156 - NOR195163
NOR195538 - NOR195541
NOR195650 - NOR195651
NOR195683 - NOR195686
NOR195699
NOR195903 - NOR195904
NOR196065 - NOR196153
NOR196737
NOR196751 - NOR196774
NOR196775 - NOR196805
NOR196806 - NOR196807
NOR196901 - NOR196909
NOR196972 - NOR196974
NOR196975
NOR196977
NOR196978 - NOR196980
NOR197014 - NOR197015

Exhibit E

NOR197277
NOR197993 - NOR197994
NOR198033 - NOR198038
NOR198047 - NOR198048
NOR198049 - NOR198051
NOR198061 - NOR198063
NOR198329 - NOR198330
NOR198331 - NOR198333
NOR198382
NOR198383 - NOR198422
NOR198506 - NOR198509
NOR199272 - NOR199278
NOR199506 - NOR199526
NOR199537 - NOR199539
NOR199543 - NOR199545
NOR199876 - NOR199878
NOR199943 - NOR199944
NOR200753 - NOR200755
NOR201058
NOR201060 - 204992
NOR204993 - 204994
NOR205483
NOR205490
NOR205504 - 205542
NOR205543 - 205544
NOR206193 - 206194
NOR206205
NOR206218
NOR206220 - 206246
NOR206249 - 206254
NOR206255 - 206285
NOR206339 - 206340
NOR206341 - 206417
NOR206418 .. 206897
NOR207750 - 207923
NOR208000 - 208425
NOR209326 - 209583
NOR210027
NOR210040 - 210050
NOR210054 - 210055
NOR210058 - 210059
NOR210062
NOR210069
NOR210146 - 210168
NOR210191 - 210193
NOR210207
NOR210209 - 210231
NOR210232 .. 210233
NOR210442 - 210470
NOR210481 - 210482
NOR210486
NOR210489 - 210490
NOR210497 - 210498
NOR210508
NOR210514 - NOR210519
NOR210525 - NOR210526
NOR210529 - NOR210541

Exhibit E

<u>Start</u>	<u>End</u>
NOR201058	NOR204992
NOR201060	NOR201092
NOR204993	NOR204994
NOR205483	NOR205483
NOR205490	NOR205490
NOR205504	NOR205542
NOR205543	NOR205544
NOR206193	NOR206194
NOR206205	NOR206205
NOR206218	NOR206218
NOR206220	NOR206246
NOR206249	NOR206254
NOR206255	NOR206285
NOR206339	NOR206340
NOR206341	NOR206417
NOR206418	NOR206897
NOR207750	NOR207923
NOR208000	NOR208425
NOR209326	NOR209583
NOR210027	NOR210027
NOR210040	NOR210050
NOR210054	NOR210055
NOR210058	NOR210059
NOR210062	NOR210062
NOR210069	NOR210069
NOR210146	NOR210168
NOR210191	NOR210193
NOR210207	NOR210207
NOR210209	NOR210231
NOR210232	NOR210233
NOR210442	NOR210470
NOR210481	NOR210482
NOR210486	NOR210486
NOR210489	NOR210490
NOR210497	NOR210498
NOR210508	NOR210508
NOR210514	NOR210519
NOR210525	NOR210526
NOR210529	NOR210541
NOR210741	NOR210741
NOR210742	NOR210742
NOR210743	NOR210744
NOR210745	NOR210746
NOR210747	NOR210748
NOR210749	NOR210750
NOR210751	NOR210752
NOR210753	NOR210754
NOR210753	NOR210754
NOR210755	NOR210755
NOR210756	NOR210757
NOR210758	NOR210759
NOR210806	NOR210806
NOR210814	NOR210820
NOR210822	NOR210850
NOR210851	NOR210851
NOR210852	NOR210867
NOR210888	NOR210889
NOR211750	NOR211751
NOR212513	NOR212519
NOR212643	NOR212644
NOR213575	NOR213575
NOR213987	NOR213989
NOR214025	NOR214028
NOR215753	NOR215759
NOR219683	NOR219686
NOR222269	NOR222282
NOR222299	NOR222302
NOR223223	NOR223223
NOR223290	NOR223291
NOR223296	NOR223301
NOR223335	NOR223338
NOR223400	NOR223400

Exhibit E

NOR224097	NOR224097
NOR224337	NOR224340
NOR224804	NOR224805
NOR224900	NOR224901
NOR224902	NOR224915
NOR224918	NOR224919
NOR224990	NOR224990
NOR225323	NOR225129
NOR227897	NOR227897
NOR229293	NOR229296
NOR232356	NOR232356
NOR233060	NOR233063
NOR233624	NOR233625
NOR233626	NOR233639
NOR233640	NOR233640
NOR233641	NOR233641
NOR233830	NOR233831
NOR233977	NOR233978
NOR234044	NOR234045
NOR234759	NOR234759
NOR234942	NOR234943
NOR235563	NOR235566
NOR238542	NOR238545
NOR238766	NOR238769

Exhibit E

NOR240959
NOR241012 - NOR241029
NOR241077 - NOR241080
NOR241204 - NOR241306
NOR241374 - NOR241375
NOR243030 - NOR243052
NOR243053 - NOR243063
NOR245118
NOR245829 - NOR245833
NOR245897 - NOR245900
NOR245901 - NOR245909
NOR245935 - NOR245938
NOR245940
NOR245946 - NOR245948
NOR245951 - NOR245959
NOR246029 - NOR246075
NOR246076 - NOR246087
NOR246140 - NOR246147
NOR246583 - NOR246611
NOR246964 - NOR247082
NOR247184 - NOR247289
NOR247290 - NOR247295
NOR247518 - NOR247518
NOR247535 - NOR247544
NOR247563 - NOR247563
NOR247570 - NOR247570
NOR247581 - NOR247581
NOR247598 - NOR248074
NOR249290 - NOR249386
NOR249902 - NOR249925
NOR250113 - NOR250114
NOR250115 - NOR250118
NOR250119 - NOR250133
NOR250174 - NOR250175
NOR250182 - NOR250186
NOR250198 - NOR250202
NOR250203 - NOR250206
NOR250908 - NOR250984
NOR250985 - NOR251471
NOR251176 - NOR2511783
NOR2511784 - NOR2511787
NOR2511788 - NOR2511811
NOR2511812 - NOR2511812
NOR2511837 - NOR2511868
NOR252679 - NOR252690
NOR252728 - NOR252731
NOR252732 - NOR252850
NOR252851 - NOR252961
NOR252962-NOR253066
NOR253067-NOR253069
NOR253070-NOR253074
NOR253075-NOR253086
NOR253087-NOR253089
NOR253090-NOR253097
NOR253098-NOR253112
NOR253113-NOR253119
NOR253120-NOR253128
NOR253129
NOR253130-NOR253135
NOR253996-NOR254043
NOR254044-NOR254053
NOR254054-NOR254099
NOR254100-NOR254146
NOR254147-NOR254158
NOR254159-NOR254164
NOR254159-NOR254164
NOR254234-NOR254456
NOR255455-NOR255470
NOR255471-NOR255482
NOR255890-NOR255906
NOR256770
NOR256772-NOR256773
NOR256774

Exhibit E

NOR258323-NOR258326
NOR258344-NOR258347
NOR258881- NOR258882
NOR259069-NOR259117
NOR259447-NOR259611
NOR261863-NOR262261
NOR262612-NOR263031
NOR263991-NOR264133
NOR265649 - 265654
NOR265687 - 265689
NOR265696 - 265697
NOR266016 - 266064
NOR266073 - 266076
NOR266119 - 266122
NOR266984 - 266989
NOR267661 - 267683
NOR267688 - 267690
NOR268219 - 268220
NOR268673 - 268868
NOR269466 - 269467
NOR269468
NOR274295 - 274552
NOR274996
NOR275569 - 275645
NOR276286 - 276291
NOR276299 - 276300
NOR276322
NOR276323 - 276325
NOR276344-276345
NOR276346-276386
NOR276636-276656
NOR 276657-277245
NOR277361-277362
NOR277447-277495
NOR277496
NOR277502-277503
NOR277551-277554
NOR280164 - NOR280195
NOR280229 - NOR280286
NOR283625 - NOR283635
NOR283018-283023

Exhibit E

NOR285028-NOR285090
 NOR285305-NOR285307
 NOR285514-NOR285517
 NOR285673
 NOR285674-NOR285675
 NOR285676
 NOR285677-NOR285694
 NOR285677-NOR285694
 NOR285695-NOR285697
 NOR285755-NOR285766
 NOR285838-NOR285840
 NOR285841-NOR285843
 NOR285866-NOR285869
 NOR285875-NOR285877
 NOR285901-NOR285905
 NOR285920-NOR285922
 NOR286158-NOR286222
 NOR286224-NOR286227
 NOR286441-NOR286445
 NOR286495-NOR286496
 NOR287090 - NOR287095
 NOR287248 - NOR287375
 NOR287377
 NOR288074 - NOR288076
 NOR288111 - NOR288113
 NOR288324 - NOR288325
 NOR288326 - NOR288384
 NOR288385 - NOR288389
 NOR288390 - NOR288401
 NOR288402 - NOR288415
 NOR288416 - NOR288427
 NOR288428 - NOR288439
 NOR288440 - NOR288471
 NOR288472
 NOR288473 - NOR288477
 NOR288478 - NOR288486
 NOR288487 - NOR288498
 NOR288499 - NOR288547
 NOR288518 - NOR288550
 NOR288553 - NOR288562
 NOR288793 - NOR288824
 NOR289157 - NOR289379
 NOR289873 - NOR289884
 NOR289999 - NOR289900
 NOR292593 - NOR292599
 NOR292604
 NOR292949 - NOR292952
 NOR293066 - NOR293067
 NOR293673 - NOR293676
 NOR293873 - NOR293874
 NOR293951 - NOR294061
 NOR295262 - NOR295307
 NOR295308 - NOR295447
 NOR297876 - NOR297879
 NOR299504 - NOR299511
 NOR299512 - NOR299515
 NOR299516 - NOR299525
 NOR299527 - NOR299560
 NOR299561 - NOR299563
 NOR299587 - NOR299620
 NOR299625 - NOR299673
 NOR299831 - NOR299839
 NOR299860
 NOR299861 - NOR299892
 NOR299893
 NOR299894 - NOR299925
 NOR299926 - NOR299950
 NOR300055 - NOR300056
 NOR300181 - NOR300192
 NOR300181 - NOR300192
 NOR300225 - NOR300230

Exhibit E

<u>Start</u>	<u>End</u>
NOR301547	NOR301830
NOR301831	NOR302130
NOR302467	NOR302474
NOR302475	NOR302476
NOR302529	NOR302529
NOR302614	NOR302621
NOR303074	NOR303087
NOR303426	NOR303439
NOR303440	NOR303459
NOR303460	NOR303478
NOR303479	NOR303497
NOR303498	NOR303515
NOR305016	NOR305081
NOR305500	NOR305524
NOR305626	NOR305633
NOR305634	NOR305640
NOR305641	NOR305648
NOR305649	NOR305662
NOR305663	NOR305667
NOR305668	NOR305668
NOR305669	NOR305676
NOR305677	NOR305681
NOR305682	NOR305688
NOR305689	NOR305695
NOR305696	NOR305703
NOR305704	NOR305732
NOR305733	NOR305738
NOR305739	NOR305746
NOR305747	NOR305753
NOR305754	NOR305759
NOR305760	NOR305767
NOR305768	NOR305776
NOR305777	NOR305782
NOR305783	NOR305789
NOR305790	NOR305796
NOR305797	NOR305804
NOR305805	NOR305810
NOR305811	NOR305816
NOR305817	NOR305823
NOR305824	NOR305831
NOR305832	NOR305837
NOR305838	NOR305843
NOR305844	NOR305953
NOR305954	NOR305959
NOR305960	NOR305967
NOR305968	NOR305975
NOR305976	NOR305982
NOR305983	NOR305990
NOR305991	NOR305996
NOR305997	NOR306706
NOR306707	NOR306775
NOR306776	NOR306782
NOR306783	NOR306790
NOR306791	NOR306833
NOR306844	NOR306851
NOR306940	NOR306954
NOR306977	NOR306981
NOR306982	NOR306987
NOR306988	NOR306990
NOR306991	NOR306997
NOR306998	NOR307002
NOR307003	NOR307010
NOR307011	NOR307017
NOR307018	NOR307025
NOR307026	NOR307030
NOR307031	NOR307038
NOR307039	NOR307045
NOR307046	NOR307051
NOR307052	NOR307058
NOR307235	NOR307258
NOR307259	NOR307272

Exhibit E

NOR307634	NOR307658
NOR308285	NOR308288
NOR309199	NOR309281
NOR309838	NOR309860
NOR310313	NOR310318
NOR310535	NOR310584
NOR310585	NOR310634
NOR310635	NOR311194
NOR311618	NOR311649
NOR315962	NOR315968
NOR315969	NOR315988
NOR315989	NOR315995
NOR315996	NOR316002
NOR316003	NOR316026
NOR316027	NOR316033
NOR316003	NOR316035
NOR316036	NOR316040
NOR316041	NOR316060
NOR316061	NOR316088
NOR316635	NOR316648
NOR320482	NOR320493
NOR323328	NOR323330
NOR323427	NOR323430
NOR323534	NOR323539
NOR323928	NOR323929
NOR323930	NOR323931
NOR323932	NOR323933
NOR323934	NOR323935
NOR323936	NOR323937
NOR323938	NOR323939
NOR324968	NOR324973
NOR327692	NOR327708
NOR339229	NOR339231
NOR341373	NOR341374
NOR341758	NOR341760
NOR341761	NOR341762
NOR341763	NOR341764
NOR341765	NOR341766
NOR341767	NOR341768
NOR341769	NOR341769
NOR341900	NOR341902
NOR342349	NOR342350
NOR342818	NOR342820
NOR342977	NOR342978
NOR343085	NOR343087
NOR343124	NOR343150
NOR343559	NOR343560
NOR343561	NOR343562
NOR343563	NOR343564
NOR343565	NOR343566
NOR343567	NOR343568
NOR343569	NOR343569
NOR343570	NOR343572
NOR343755	NOR343778
NOR343965	NOR343966
NOR344143	NOR344146
NOR344170	NOR344172
NOR344279	NOR344315
NOR344376	NOR344378
NOR344665	NOR344666
NOR344995	NOR344997
NOR346287	NOR346289
NOR347933	NOR347933
NOR348808	NOR348836
NOR348837	NOR348849
NOR348850	NOR348856
NOR348925	NOR348930
NOR348931	NOR348934
NOR348957	NOR348973
NOR349045	NOR349045
NOR349051	NOR349051
NOR349112	NOR349139
NOR349140	NOR349142

Exhibit E

NOR349219	NOR349273
NOR349274	NOR349318
NOR349392	NOR349395
NOR349396	NOR349451
NOR349452	NOR349511
NOR349512	NOR349573
NOR349606	NOR349663
NOR349691	NOR349737
NOR349738	NOR349824
NOR349825	NOR349918
NOR349919	NOR349947
NOR349948	NOR349985
NOR349986	NOR349989
NOR349990	NOR350026
NOR350027	NOR350043
NOR350102	NOR350162
NOR350163	NOR350222
NOR350380	NOR350430
NOR350577	NOR350594
NOR350640	NOR350649
NOR350832	NOR350845
NOR350846	NOR350846
NOR350848	NOR350860
NOR351009	NOR351029
NOR351046	NOR351046
NOR351059	NOR351151
NOR351152	NOR351183
NOR351184	NOR351195
NOR351196	NOR351203
NOR351204	NOR351219
NOR351446	NOR351455
NOR351598	NOR351691
NOR351692	NOR351706
NOR351707	NOR351761
NOR351762	NOR351781
NOR351782	NOR351840
NOR352273	NOR352292
NOR352293	NOR352293
NOR352294	NOR352294
NOR352295	NOR352295
NOR352296	NOR352296
NOR352314	NOR352332
NOR352399	NOR352515
NOR354354	NOR354569
NOR359939	NOR360030
NOR360031	NOR360121
NOR360122	NOR360205
NOR360206	NOR360294
NOR360295	NOR360376
NOR360377	NOR360453
NOR360454	NOR360537
NOR360538	NOR360587
NOR360639	NOR360692
NOR360693	NOR360749
NOR360750	NOR360806
NOR360807	NOR360862
NOR360863	NOR360917
NOR360918	NOR360976
NOR360977	NOR361092
NOR361093	NOR361147
NOR361148	NOR361201
NOR361202	NOR361202
NOR361429	NOR361482
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Exhibit E

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Exhibit E

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Exhibit E

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Exhibit E

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Exhibit E

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Exhibit F**TRANSCRIPTS OF DEPOSITIONS**

<u>Name</u>	<u>Date of Deposition</u>	<u>Title</u>
Drook, Gary	4/25/07	Former Chief Executive Officer, NW
Fresia, Richard	4/30/07	Former Chief Financial Officer, Expanets
Hanson, Michael	6/27/07	President and Chief Executive Officer, NorthWestern Energy (presently President NW)
Hylland, Richard	5/02/07	Former Chief Operating Officer, NW
Jacobsen, Eric	6/19/07	Former General Counsel, NW
Kindt, Ernie	6/28/07	Former Vice President – Accounting, NW
Kliewer, Kendall	6/29/07	Chief Accountant (2002- 2003), NW
Lewicki, Mary	5/02/07	Vice President, Bank of New York
Lewis, Merle	6/20/07	Former Chairman of Board of Directors and Chief Executive Officer, NW
Nieman, Michael	6/29/07	Manager – Financial Planning (2002-2003), NW
Orme, Kipp	4/12/07	Former Vice President and Chief Financial Officer, NW
Thielbar, Bart	6/21/07	Vice President, NCS (presently Director Special Products, NW)